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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

F.1-11(91)-TAX/GST/2025 Dated, Agartala, the 5th January, 2026.

Notification No. 19/2025-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Tripura, Finance Department, No. 9/2025- State Tax (Rate), published in the Tripura Gazette, Extraordinary Issue, *vide* number 1722, dated the 17th September, 2025, namely:-

In the said notification, -

(a) in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"4A.	2403 19 21, 2403 19 29	Biris;";

(b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences [other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;

19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.”;

(c) the Schedule VII – 14%, and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1st day of February, 2026.

By Order of the Governor,

Digitally signed by
PRITHWIRAJ DEBNATH
Date: 05-01-2026
17:19:12

(P. Debnath, TCS-Gr-I)
Deputy Secretary
Finance Department
Government of Tripura

Note: The principal notification No. 9/2025- State Tax (Rate), dated the 17th September, 2025, was published in the Tripura Gazette, Extraordinary Issue, *vide* number 1722, dated the 17th September, 2025.